



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WEBSTER WATER UTILITY

Principal Office: 7505 MAIN STREET WEST
P.O. BOX 25
WEBSTER, WI 54893

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

VILLAGE OF WEBSTER WATER UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WEBSTER WATER UTILITY**Utility Address:** 7505 MAIN STREET WEST

P.O. BOX 25

WEBSTER, WI 54893

When was utility organized? 12/31/1952**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS BARBARA JACKSON ESQ**Title:** CLERK-TREASURER**Office Address:**

7505 MAIN STREET WEST

P.O. BOX 25

WEBSTER, WI 54893

Telephone: (715) 866 - 4211**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR RODNEY ALLEN PAULSON CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE SC

502 2ND ST

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR RODNEY ALLEN PAULSON CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE SC

502 2ND ST

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 2/19/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JAY HEYER ESQ**Title:** STREET SUPERINTENDENT**Office Address:**

7505 MAIN STREET WEST

P.O. BOX 25

WEBSTER, WI 54893

Telephone: (715) 866 - 4211**Fax Number:****E-mail Address:**

Name of utility commission/committee: THOMAS STUSEK

Names of members of utility commission/committee:MR THOMAS STUSEK, ESQ

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	106,585	105,080	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,817	33,900	2
Depreciation Expense (403)	22,939	22,844	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,132	26,707	5
Total Operating Expenses	94,888	83,451	
Net Operating Income	11,697	21,629	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	11,697	21,629	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	9,274	3,879	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	9,274	3,879	
Total Income	20,971	25,508	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	20,971	25,508	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	20,971	25,508	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	90,708	65,200	19
Balance Transferred from Income (433)	20,971	25,508	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	111,679	90,708	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS AND SPECIAL ASSESSMENTS	9,274	4
Total (Acct. 419):	9,274	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	106,585	0	0	0	106,585	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	490				490	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	106,095	0	0	0	106,095	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,132,036	1,128,611	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	259,509	236,451	2
Net Utility Plant	872,527	892,160	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	13,300	13,300	6
Special Funds (125)	0	0	7
Total Other Property and Investments	13,300	13,300	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	67,797	271,758	8
Temporary Cash Investments (132)	105,376	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19,009	16,950	11
Other Accounts Receivable (143)	19,767	4,174	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	92,011	27,745	14
Materials and Supplies (150)	7,802	7,851	15
Prepayments (165)	550	582	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	312,312	329,060	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	20,593	0	20
Total Deferred Debits	20,593	0	
Total Assets and Other Debits	1,218,732	1,234,520	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	274,663	274,663	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	111,679	90,708	23
Total Proprietary Capital	386,342	365,371	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)			25
Other long-Term Debt (224)			26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)			27
Accounts Payable (232)	3,962	3,284	28
Payables to Municipality (233)	29,536	67,473	29
Customer Deposits (235)			30
Taxes Accrued (236)	25,548	25,548	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	59,046	96,305	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	773,344	772,844	38
Total Liabilities and Other Credits	1,218,732	1,234,520	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,132,036	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,132,036	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	259,509	0	0	0	9
Total Accumulated Provision	259,509	0	0	0	
Net Utility Plant	872,527	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	236,451				236,451	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,939				22,939	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	419				419	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	23,358	0	0	0	23,358	13
Debits during year						14
Book cost of plant retired	300				300	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	300	0	0	0	300	19
Balance End of Year	259,509	0	0	0	259,509	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,802	7,851	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>7,802</u>	<u>7,851</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	274,663	1
Changes during year (explain):		
NONE		2
Balance end of year	274,663	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,548	1
Accruals:		
Charged water department expense	27,132	2
Charged electric department expense	0	3
Charged sewer department expense	241	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	27,373	
Taxes paid during year:		
County, state and local taxes	25,548	6
Social Security taxes	1,682	7
PSC Remainder Assessment	143	8
Other (explain):		
NONE	0	9
Total payments and other debits	27,373	
Balance end of year	25,548	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	772,844					772,844	1
Add credits during year:							
For Services	500					500	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	773,344	0	0	0	0	773,344	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	13,300	2
Total (Acct. 124):	13,300	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,009	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	19,009	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	19,367	9
Merchandising, jobbing and contract work		10
Other (specify):		
SERVICE HOOKUP FEES	400	11
Total (Acct. 143):	19,767	
Receivables from Municipality (145):		
RECEIVABLE	92,011	12
Total (Acct. 145):	92,011	
Prepayments (165):		
PREPAID INSURANCE	550	13
Total (Acct. 165):	550	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED CHARGES-WATER TOWER REPAINTING	20,593	15
Total (Acct. 183):	20,593	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
VARIOUS OPERATING COSTS	29,536	16
Total (Acct. 233):	29,536	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,130,323	0	0	0	1,130,323	1
Materials and Supplies	7,826	0	0	0	7,826	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	247,980	0	0	0	247,980	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	773,094	0	0	0	773,094	6
Other (specify):						
NONE					0	7
Average Net Rate Base	117,075	0	0	0	117,075	
Net Operating Income	11,697	0	0	0	11,697	8
Net Operating Income as a percent of						
Average Net Rate Base	9.99%	N/A	N/A	N/A	9.99%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	274,663	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	101,193	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	375,856	
Net Income		
Net Income	20,971	5
Percent Return on Proprietary Capital	5.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

A/C'S #145 AND 233 FOR INTERFUND RECEIVABLES AND PAYABLE WITH MUNICIPALITY. THE 12/31/96 BALANCES WERE NOT SETTLED IN 1997 AND ARE INCLUDED IN YEAR END BALANCES. A/C #183 OTHER DEFERRED DEBITS-WATER TOWER REPAINTING COSTS WERE INCURRED IN 1997 IN THE AMOUNT OF \$24,025.00. OF THIS AMOUNT, \$3,432.00 WAS WRITTEN OFF IN 1997. PERMISSION FOR THIS WAS OBTAINED FROM THE PSC IN A LETTER DATED 2/16/98.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

7/27/99, ele: not reviewed or okay in the 1998 report.

October 12, 1998

Ms. Barbara Jackson, Clerk/Treasurer
Webster Municipal Water Utility
7505 Main Street West
Webster, WI 54893-0025

Re: 1997 Analytical Review File DWCCA-6350-RL

Dear Ms. Jackson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the Signature Page was not completed. Please provide a completed copy. We also noted the Schedule Status was not changed from "not started" to "completed" for pages F-22 and W-18. Please be sure to complete every schedule in all future reports.
2. During our review, we noted you reported one three inch flushing hydrant in service end of year 1996. Please explain why there are not flushing hydrants reported for first of year 1997, page W-17.
3. Paragraph No. 3 of our letter dated September 16, 1996, with regard to analytical review of the 1995 annual report, authorized a revised list of depreciation rates which were enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-7, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please confirm that these rates will be used beginning in 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\6350 Webster.doc

Enclosures

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	105,249	1
Total Sales of Water	105,249	
Other Operating Revenues		
Forfeited Discounts (470)	740	2
Other Water Revenues (474)	596	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,336	
Total Operating Revenues	106,585	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,720	5
General Operating Expenses (680-690)	15,097	6
Total Operation and Maintenance Expenses	44,817	
Other Operating Expenses		
Depreciation Expense (403)	22,939	7
Amortization Expense (404)	0	8
Taxes (408)	27,132	9
Total Other Operating Expenses	50,071	
Total Operating Expenses	94,888	
NET OPERATING INCOME	11,697	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	209	8,030	35,656	4
Commercial	59	6,388	17,937	5
Industrial	2	1,412	3,942	6
Total Metered Sales to General Customers (461)	270	15,830	57,535	
Private Fire Protection Service (462)	3		1,742	7
Public Fire Protection Service (463)	1		35,512	8
Other Sales to Public Authorities (464)	31	3,640	10,460	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	305	19,470	105,249	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	35,512	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	35,512	
Forfeited Discounts (470):		
Customer late payment charges	740	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	740	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	490	7
Other (specify):		
MISCELLANEOUS	106	8
Total Other Water Revenues (474)	596	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,241	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,582	3
Chemicals (630)		4
Supplies and Expenses (640)	1,306	5
Repairs of Water Plant (650)	5,349	6
Transportation Expenses (660)	1,242	7
Total Plant Operation and Maintenance Expenses	29,720	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,880	8
Office Supplies and Expenses (681)	2,881	9
Outside Services Employed (682)	2,040	10
Insurance Expense (684)	1,193	11
Employees Pensions and Benefits (686)	3,783	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	320	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	15,097	
Total Operation and Maintenance Expenses	44,817	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		25,548	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		241	2
Net property tax equivalent		25,307	
Social Security	GROSS PAYROLL DISTRIBUTION	1,682	3
PSC Remainder Assessment	REVENUES IN EACH DEPARTMENT	143	4
Other (specify): NONE		0	5
Total tax expense		27,132	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Burnett				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228333				3
County tax rate	mills		6.602582				4
Local tax rate	mills		6.600009				5
School tax rate	mills		9.808864				6
Voc. school tax rate	mills		1.758649				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.998437				10
Less: state credit	mills		1.561789				11
Net tax rate	mills		23.436648				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.600009				14
Combined School Tax Rate	mills		11.567513				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.167522				17
Total Tax Rate	mills		24.998437				18
Ratio of Local and School Tax to Total	dec.		0.726746				19
Total tax net of state credit	mills		23.436648				20
Net Local and School Tax Rate	mills		17.032498				21
Utility Plant, Jan. 1	\$	1,128,611	1,128,611				22
Materials & Supplies	\$	7,851	7,851				23
Subtotal	\$	1,136,462	1,136,462				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,136,462	1,136,462				26
Assessment Ratio	dec.		0.872950				27
Assessed Value	\$	992,075	992,075				28
Net Local & School Rate	mills		17.032498				29
Tax Equiv. Computed for Current Year	\$	16,898	16,898				30
Tax Equivalent per 1994 PSC Report	\$	25,548					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	25,548					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,746		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	176,775		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	7,144		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	187,665	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	128,223		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	175,649		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,414		20
Total Pumping Plant	305,286	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	11,862		23
Total Water Treatment Plant	11,862	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	347		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,746	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			176,775	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			7,144	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	187,665	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			128,223	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			175,649	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,414	20
Total Pumping Plant	0	0	305,286	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,862	23
Total Water Treatment Plant	0	0	11,862	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			347	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	161,310		26
Transmission and Distribution Mains (343)	338,175		27
Fire Mains (344)			28
Services (345)	48,474	1,706	29
Meters (346)	20,743	391	30
Hydrants (348)	40,489		31
Other Transmission and Distribution Plant (349)	797		32
Total Transmission and Distribution Plant	610,335	2,097	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	198		35
Computer Equipment (372.1)	5,509	720	36
Transportation Equipment (373)			37
Other General Equipment (379)	7,756	908	38
Other Tangible Property (390)			39
Total General Plant	13,463	1,628	
Total utility plant in service directly assignable	1,128,611	3,725	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,128,611	3,725	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			161,310 26
Transmission and Distribution Mains (343)			338,175 27
Fire Mains (344)			0 28
Services (345)	300		49,880 29
Meters (346)			21,134 30
Hydrants (348)			40,489 31
Other Transmission and Distribution Plant (349)			797 32
Total Transmission and Distribution Plant	300	0	612,132
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			198 35
Computer Equipment (372.1)			6,229 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			8,664 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	15,091
Total utility plant in service directly assignable	300	0	1,132,036
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	300	0	1,132,036

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,642	1,642	1
February			1,612	1,612	2
March			1,711	1,711	3
April			1,770	1,770	4
May			1,902	1,902	5
June			2,169	2,169	6
July			5,520	5,520	7
August			3,521	3,521	8
September			1,886	1,886	9
October			1,761	1,761	10
November			1,760	1,760	11
December			1,859	1,859	12
Total for year	0	0	27,113	27,113	
Less: Measured or estimated water used in main flushing and water treatment during year				200	13
Less: Other utility use				294	14
Other utility use explanation:					15
MUNICIPAL FAIR,PUBLIC RESTROOMS,FIRE DEPT,DUMPING STATION,STREET CLEANING,4TH OF JULY,MISC. .					
Water pumped into distribution system				26,619	16
Less: Water sold				19,470	17
Losses and unaccounted for				7,149	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
MAJOR LOSS IN REPAINTING WATER TOWER DURING YEAR FOR FLUSHING PURPOSES.					
Maximum gallons pumped by all methods in any one day during reporting year				407,000	21
Date of maximum: 8/4/1997					22
Cause of maximum:					23
PAINNNTING WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				15,700	24
Date of minimum: 7/13/1997					25
Total KWH used for pumping for the year				50,377	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
7505 MAIN ST	#2	68	8	18,000	No	1
7364 E. OAK ST	#3	242	16	62,000	Yes	2
26515 PERCH AVE N	#4	215	6	58,240	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 3	WELL # 4	WELL #2	1
Location	SAME	SAME	SAME	2
Purpose	P	P	S	3
Destination	R	R	R	4
Pump Manufacturer	NOT KNOWN	NOT KNOWN	NOT KNOWN	5
Year Installed	1985	1992	1985	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	300	300	8
Pump Motor or Standby Engine Mfr	NEWMAN	U.S. PREMIUM	HITACHI	10
Year Installed	1985	1992	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	40	8	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1979		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	150		7
Total capacity in gallons	150,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	403				403
A	D	3.000	3,979				3,979
M	D	4.000	0	283		58	341
A	D	6.000	21,712				21,712
M	D	6.000	1,782				1,782
P	D	6.000	1,254				1,254
M	D	8.000	9,221				9,221
P	D	8.000	4,078				4,078
M	D	10.000	845				845
Total Within Municipality			43,274	283	0	58	43,615
Total Utility			43,274	283	0	58	43,615

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	283	12	2		293	13	1
M	1.000	13				13	2	2
M	1.250	10				10		3
M	1.500	6				6		4
M	2.000	16				16	9	5
M	4.000	2			(1)	1		6
Total Utility		330	12	2	(1)	339	24	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	292	6			298	13	1
1.000	18				18		2
1.250	1				1		3
1.500	7				7	1	4
2.000	6				6		5
3.000	1				1		6
Total:	325	6	0	0	331	14	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	210	54	1	12		21	298	1
1.000		5		13			18	2
1.250				1			1	3
1.500		4	1			2	7	4
2.000		1		5			6	5
3.000				1			1	6
Total:	210	64	2	32	0	23	331	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	57				57	2
Total Fire Hydrants	57	0	0	0	57	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	58
Number of distribution system valves end of year:	93
Number of distribution valves operated during year:	69

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C#600-INCREASE IN SALARIES AND WAGES DUE TO TIME SPENT REPAIRING WATER PLANT AND TIME ASSOCIATED WITH FLUSING WATER TOWER FOR REPAINTING.

A/C#620-INCREASE IN POWER PURCHASED DUE TO ADDITINAL KW HOURS PURCHASED FOR WATER TOWER REPAINTING AND FLUSHING.

A/C#650-THE ACCOUNT INCLUDES \$3432.00 FOR ANNUAL WRITE-OFF OF WATER TOWER REPAINTING COSTS PER PSC APPROVAL LETTER DATED 2/16/98.

Water Mains (Page W-15)

IN 1997 A DEVELOPER INSTALLED 283 FEET OF 4" MAIN AT THEIR OWN COST IN THE VILLAGE RIGHT OF WAY AND CONNECTED THE FOOTAGE ONTO 58 FEET OF 4" MAIN PREVIOUSLY CLASSIFIED AS A 4" SERVICE[NOT IN USE].THE 58 FEET OF PIPE WAS RECLASSIFIED AS MAINS AND PUT INTO THE ADJUSTMENTS COLUMN. THE 283 FEET OF MAIN INSTALLED BY THE DEVELOPER IS ADDED TO THE STATISTICS EVEN THOUGH NC COST IS SHOWN FOR THE ADDITION.

Water Services (Page W-16)

IN 1997 8-3/4" SERVICES WERE INSTALLED BY THE SAME DEVELOPER WHOM INSTALLED THE MAINS AT NO COST TO THE VILLAGE. ACCORDINGLY THE 8 SERVICES ARE ADDED AS ADDITIONS IN THE SCHEDULE WITH NO COST SHOWN IN OTHER SCHEDULES. ONE 4" SERVICE WAS RECLASSIFIED AS MAIN FOOTAGE NOTED IN THE MAINS SCHEDULE AND IS SHOWN AS A REMOVAL IN THE SERVICES ADJUSTMENT COLUMN.
